

**AMENDMENTS TO THE SPECIFICATION**

Page 5, please amend the first paragraph beginning at line 3 as follows:

However, we have found a new problem after investigating the process shown in FIGs. 1A to 1D and 2A to 2D. Specifically, it has been found that during etching of the diffusion barrier film 105 in the bottom of the via hole 111 ~~in the process shown in FIG. 2A~~, etching is relatively faster in the corner of the second insulating film 107, in the upper part of the interconnection trench 117, so that the film is etched in the form of a normal taper, as shown in FIG. 2A. Thus, in an interval between fine interconnections, a distance in the upper part of the interconnection trench 117 is further reduced, causing a parasitic capacitance and also short circuit failure.

Page 9, please amend the first full paragraph beginning at line 3 as follows.

Etching conditions include, for example, the type of the insulating film, the type of an etching gas and a bias-voltage value. Specifically, when using an organic film as an insulating film and a gas containing hydrogen and nitrogen as an etching gas, a material for a sacrificial film is preferably SiO<sub>2</sub> which is etching-resistant to the gas.